G. R. S. IX-5]

Previous references.

File No 186-21

1921.

Serial Nos 182

(mine)

Later references.

mr 105-2281/6-7

mr 130-15 681-7

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for Jan 22

SUBJECT

Arrangements with the Railways for preventing Smuggling of dutiable articles into Mysore by

2 To, The President, Mil & Civil Mysore
do do Bangalore
The Dy & Districts Comptroller
Secy to Govt for Railways & Ports
Mysore Railways
Note 716-22/A24 & 22
Sanctions certain arrangements for prevention of Smuggling by Railways

7/8/22

Wp. I.13—6/23—10,000—S.P.H.

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GENERAL AND REVENUE SECRETARIAT

( )

NOTES

File No 186-21

FILE HEADING

Arrangements with the Railway for preventing smuggling of dutiable articles into Mysore

From

Presdt, Mysore city Municipal Council

No. 164 Dated 5-5-22 Received 8-5-22

Diary No 6876	Enclos	Spare Copies	Serial No 1

BRIEF ABSTRACT OF LETTER

Requests that necessary instructions may be issued to the Agent, Mysore Railways to see that importers of dutiable articles into the Mysore city get the Railway receipt and the parcel stamped with the Municipal stamp, before the goods are delivered to them as is now being done in the case of Bangalore City under rule 118 of the Bangalore Municipal

IV

NOTES AND ORDERS

Submit for orders with a copy of the Municipal Account Manual. The rule no 118 referred to is based on the Municipal Account code Vide marginal note against the rule

11/5/22

P T O

NOTES—First Sheet.

1976

R S III 2,

General and Revenue Secretariat

File No. 18 (of 1921

Serial No

1) The Secretary to Govt for Railways be consulted, if so directed

DS 17/5/22 (Revenue) 17/5/22

3) Depts of Govt should cooperate with one another in the administration of laws & revenues

4) In the present case, while doubtless the Ry staff will be liable for damages if they do not deliver goods on demand by the rightful parties, they should not deliver the goods when there is reason to suspect that dutiable goods have not paid octroi. If they do so, & in violation of express orders to the contrary, they will be guilty of abetment of evasion of octroi duty payment.

It is therefore quite open to the Ry Staff to require the octroi Stamp on the Ry receipts before admitting the demand for delivery as valid

6) The only other alternative is to require the Ry staff to furnish the Municipal octroi Office with a daily list of clearance of goods

7) Secy for orders

Delivery Stamp

The Govt of Bombay are requested to

Bom 18/5

AN'S OFFI

MAY 15 1922

b 3 5 5

1 book

NOTE—Contn sheet.

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G R. S. III 2.

General and Revenue Secretariat | File No. 1 (of 1921

Serial No

11 Draft please

DCG 17/5/22

10) Draft of Order please see rules 10 11 and 117 (1) of the Account Manual Fresh fruits betel leaves, vegetables and goods on which the duty to be levied does not exceed Rs 3 are excepted from the operation of the rule to be enforced

DC 11/5/22 BM 12/5/22 Revsecy) DCG 18/5/22

5644 submitted 2 November Rejd 18 November) BM 18/5 dy

11) It is all very well to impose on the Railway staff to operate with the municipal authorities in the enforcement of the municipal rules & Local Conservancy staff to arrest such persons. Appeal I would like to know how far each of the account-Manual is according upon the Railway authorities and whether there is sanction for it in the Railway Act

Note

26/5 Asst 25/5 dy

Note—Contn sheet.

6876 4

R. S. III 2,

General and Revenue Secretariat

Home File No. 186 of 1921

Serial No	
Flag E	(1) Under section 38 of the Ry Reorn IV of 1894, Railway administrations may impose, subject to the consent of Govt, conditions not inconsistent with the Regns or rules issued with respect to the receiving, carrying or delivering of any animals or goods there does not appear to be any provision in the Ry Regn which also specifically prevents the Govt or the Ry companies from co operating in the execution of orders in the manner suggested by the President of the Legislative Council (3) the Secretary for Railways and the Govt Advocate would, if approved be also consulted 2 0 86 7 21 6 6 22 6 JUN 1922 LEGAL SELF. GOVT BRANCH Bill 29/5/22 (4) Consult (Revsecy) Ry Legs on the points in Sales Ordrs, Rules & Regns issued under Sec 34 of the Ry Regulation Act 4/6 (5) Forwarded, with compliments, to the Secretary for Railways for favour of opinion & furnishing a copy of the Rules, if any, issued under Sec 34 of the Ry Regulation By Order BC Subharayappa for Revsecy to Govt 2 6/22
Cd/ 7/6/22	

sheet.

G R. S III-2]

General and Revenue Secretariat | File No 182 of 1924

Serial No

No 6 (9 6/22) file municipal account manual

(6) Returned, with compliments, to the Secretar to Government, Revenue Department

(8) No rules have been issued under Section 34 of the Railway Regulations as the section applies -- only to working agreements with other railways The only objection from a Railway point of view is that the Municipal authorities might take time in stamping receipts and collecting octroi charges with the resu that demurrage and wharfage charges will accrue in addition to accommulation of consignments at Stations and the consignees will refuse to pay this on the - plea that the Municipality failed to endorse their receipts in time

(9) Consignments both parcels and goods can also be delivered on indemnity bonds in the absence of Railway receipts and trouble will arise in such -- cases as according to our rules, we cannot refuse to deliver consignments on stamped indemnity bonds I would suggest the Municipality be asked to depute a clerk to work at Stations along with our Railway staff who will deliver consignments as soon as the latter has collected the usual charges.

(20) At all impo tant Stations on the Oudh and Rohilkhand Railway, the octroi work is done by the Railway and the municipality pays the salary of a separate goods clerk for the purpose where traffic

Note—Contn sheet

Railway Secretariat. | File No (8) of 1921

Serial No

justifies the appointment of a separate clerk or they pay some allowance to Goods clerk and Parcel's clerk where work is not heavy and consequently a separate clerk is not necessary

2) This department has also no objection to Municipal officials looking up records on other than working days and arrangements will be made to give them all facilities in this connection

Secretary for Railways,
Government of Mysore

Mysore,
17th June 1922
ALM

22) The Ry Secretary's proposals are more practical than the rulings in the Municipal Act Code & may be commended to the Municipalities for adoption, the exact arrangement adopted for each Station being decided upon by the Municipal council and the Traffic Manager in Mutual Consultation. This will avoid also any possible legal difficulties

S OFFICE.
JUN 23 1922

6876

G. R. S III 2)

General and Revenue Secretariat | File No (Sb of 1921)

Serial No.	
	Draft Sanction for approval
	AS 7/7/22 (Revisory) dcg 8/7/22
2	To Chief Secretary, Nyasaland — Zanzibar — Dy Commr of Stats Comptroller to Govt Secretary to Govt for Railways Auditor for Nyasa Rlys No L710—22 of 24/7/22
	Issues instructions regarding the monies to be made by Municipal Councils with the Rly authorities for the collection of octroi on dutiable articles before delivery is taken of the consignment

REVENUE & POSTAL SERVICE LAPIAT 26 JUL 1922 LOCAL SELF & VT BRANCH.

REVENUE & POSTAL SERVICE 29 AUG 1922 LOCAL SELF & VT BRANCH

Note—Contn sheet.

President
Council, vsore

To prevent smuggling through the Railway and consequent loss of Revenue to the Municipality, suggests that the Railway receipt and invoice be first stamped with a municipal stamp before the goods the importer can obtain delivery of the goods from the Railway and requests that the Rail authorities be written to in the matter

Registrar

624.6

No 114
Enc 3

Office of the President
City Municipal Council, Mysore
Dated 5th May 1922

Nc 186-21

8 MAY 1922

From,

Rajasabhabhushana Diwan Bahadur
C Srikantesvara Aiyar, B A, B L
President, City Municipal Council
Mysore

To,

A V Ramanathan Esquire B A,
Revenue Secretary to the Government of
His Highness the Maharaja of Mysore (In charge)
Bangalore

Sir,

I have the honour to state that under Article 118 Chapter V of the Municipal Account Manual, an importer of dutiable articles has to get the Railway receipt and invoice stamped with a Municipal stamp before he can obtain delivery of the goods from the Railway This arrangement effectively stops smuggling through the Railway and as such is of immense value to the Municipality A reference was accordingly made to the Agent Mysore Railways in the matter He did not agree to this arrangement and stated in his letter No 419-20 dated 24th March 1921 that the Railway was bound to deliver the articles to the party on production of the Railway Receipts He was therefore requested at least to issue instructions to the goods' shed officials to afford necessary facilities to the Invoice Inspector to take necessary information from the Registers in the goods shed and Parcel room The Agent in his letter No G 419-20 dated 13th June 1921 states in reply that the delivery books and other records are constantly in use and they cannot therefore be spared on working days (Copies enclosed for ready references)

2. This attitude on the part of the Railway authorities virtually renders Article 118 of the Municipal Account Manual inoperative and subjects the Municipality to very great loss as has come to notice on various occasions and more markedly recently

3. I have therefore to request that you may be so good as to move the Government to issue needful instructions to the Agent Mysore Railways in the matter, now that the Railway is under State Management (Extract of my financial note relating to the Mysore City Municipal Budget for the year 1922-1923 is also enclosed for reference)

I have the honour to be,

Sir,

Your most obedient servant

President

SSR

Letter No.G.419-20 dated 24th March 1921 from the Agent Mysore Railways, to the President, City Municipal Council, Mysore.

Octroi Duty

Your No.775 dated 5th March 1921

In acknowledging receipt of the above I have the honour to state that we are bound to deliver the articles to the party who produces the Railway Receipt and I regret I cannot agree to the arrangement proposed by you in your above

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" Copy "

President

Enclosure to
8(1

1/

Letter No G.419-20 dated 13th June 1921 from the Traffic Manager, Mysore Railways to the President, City Municipal Council, Mysore

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Referring to your letter No 958 dated 27th April 1921, I have the honour to inform you that the delivery books and other records are constantly in use and they cannot therefore be spared on working days If any information is required, the Invoice Inspector may get it from the books on Sundays or on other days when the work is not heavy

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" COPY "

President

Enclosure to
3(1

12

Extract from the Note on the Budget of the Mysore City Municipal Council for the year 1922-1923

x x x

1 Octroi Rs 8,000

x x x

Increase under (i) Octroi Rs 8,000 The average for past three years is Rs 98,700 It was Rs 90,147 in 1918-1919, Rs 1,01,136 in 1919-1920 and Rs 1,04,935 in 1920-1921 There is still scope for improvement in this source of revenue with suitable arrangements at the Railway Station and the various outposts to prevent smuggling Now that the Railway is under the State Management, Government will be approached to instruct the Railway authorities to enforce the procedure laid down in Article 118 of the Municipal Account Manual to safeguard the Municipal Revenue

x x x

" Extract "

President

G.R.S. VI G 341

SUBJECT

Diary No of letter replied to 1876

General and Revenue Secretariat

( )

the 192

Date of issue 24/7/22

Signed by Mr E.C.S

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section

File No 186 21

Serial No 2

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Letter no 1111 dated the 5th May 1922 from the Pres at, Mysore city Munl council requesting that instructions may be issued to the Agent, Mysore Railways to see that importers of dutiable articles into the Mysore city get the Rail-way Receipt and Invoice Stamped Order Thereon No with the Municipal stamp before they take delivery of the goods ~~delivered to them~~ as provided for in Rule 118 of the Mysore Municipal Accounts Manual

with a view to enable the Municipality to check effectively the Smuggling of dutiable articles by the Railway

Order No - L710-722

The Railway Secretary for Railways was consulted on the matter and considered that the rule in the Account Manual is unworkable as consignments are never to be delivered

Sometimes on stamped indemnity bonds and as consignees may refuse to pay demurrage and wharfage charges on the plea that the municipal council failed to endorse the receipts in time. It is suggested that a separate goods clerk for the purpose where traffic justifies the appointment of a separate clerk or that some allowance to the goods clerk and parcels clerk

Rule 118 of the Municipalities Account Manual referred to in the letter read above reads as follows —

[Here copy out the Rule with the Note under it]

2 The Secretary for Railways who was consulted regarding the advisability of giving effect to the suggestion of the President of the Mysore City Municipal Council in all the Stations on the Mysore Railway situated in or near Municipalities in the State states that the only objection to the adoption of the Rule in question from a Railway point of view is that the Municipal authorities might take time in stamping receipts and collecting octroi charges with the result that demurrage and wharfage charges will accrue in addition to accumulation of consignments at the Stations and the consignee might refuse to pay these charges on the plea that the Municipality on failed to endorse their receipts in time. He adds that consignments in both parcels and goods — can also be delivered on indemnity bonds in the absence of Railway receipts and that trouble might arise by the adoption of the above Rule as the delivery of consignments on production of stamped indemnity bonds

List of enclosures

Copied by

Examined by

WD 1988—G1 B—1 000 00- 21 12-22

[G R S G/33]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

With a view to obviate the practical difficulties referred to above,

where work is heavy and considering as draft article clerk is not necessary

3. ~~In this connection~~ the Secretary for Railways Supply feels the above suggestion could may be adopted to depute clerks to work on stations along with the Mysore Railways staff who will receive the consignments as soon as the Banks have completed the actual duties and he could then the Railway Dept has no objection to the usual officials dropping the keys on other than working days to make and thus arrangements after ~~he~~ to give them an facilities in this connection by ~~the~~ after a careful consideration of all the points involved in the matter

WD/3830—GPS—1,00,000—23-7-38

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G O No L 710 22—Mi 186 21 2 dated 24th July 1922

Arrangements for prevention of smuggling by railway

Sanctions certain —— oi dutiable articles into Municipalitie

Read—

Letter No 114 dated the 5th May 1922 from the President Mysore City Municipal Council requesting that with a view to enable the Municipal Council to check effectively the smuggling of dutiable articles by the railway instructions may be issued to the Agent Mysore Railways to see that importers of dutiable article into the Mysore City get the Railway Receipt and Invoice stamped with the Municipal stamp before they take delivery of the goods as provided for in Rule 118 of the Mysore Municipal Account Manual

ORDER No L 710 22—Mi 186 21 2 dated 24th July 1922

Rule 118 of the Municipal Account Manual referred to in the letter read above reads as follows —

'When an importer receives the Railway Receipt of good consigned to him by rail way he shall take or send it with the invoice or in the absence of the latter with a written declaration of the detail of the consignment to the Head Octroi Office where if the goods are found liable to the payment of octroi the receipt and the invoice or declaration shall be abstracted into a Railway Receipt and Invoice register to be kept up in Form 34 The date shall be written across the page of the register before each day's entries have begun The Railway Receipt and Invoice shall be stamped with a Municipal Stamp and returned to the importer to enable him to obtain the goods from the railway The declaration shall be stamped and filed

Note —The Council may supplement this registration check by arranging with the railways to give it on payment if necessary personal abstracts of their registers for comparison with the Municipal Railway Receipt and Invoice registers

2 The Secretary for Railways who was consulted regarding the advisability of giving effect to the suggestion of the President of the Mysore City Municipal Council in all the stations on the Mysore Railways situated in or near Municipalities in the State states that the only objection to the adoption of the Rule in question from a Railway point of view is that the Municipal authorities might take time in stamping receipts and collecting octroi charges with the result that demurrage and wharfage charges will accrue in addition to accumulation of consignments at the stations and the consignees might refuse to pay these charges on the plea that the Municipal Councils failed to endorse their receipts in time He add that consignments both parcels and goods can also be delivered on indemnity bond in the absence of Railway Receipts and that trouble might arise by the adoption of the above Rule as the delivery of consignments on production of stamped indemnity bonds cannot be refused under the existing rules

3 With a view to obviate the practical difficulties referred to above the Secretary for Railways suggests that the Municipal Councils concerned may be asked to depute clerks to work at stations along with the Mysore Railways staff who will deliver the consignments as soon as the Octroi clerks have collected the usual duties and he adds that the Railway Department has no objection to the Municipal Officials looking up records on other than working days and to make arrangements to give them all facilities in this connection

No L 710 22—Ml 186 21½ 2 DATED 24TH JULY 1922

4 After a careful consideration of all the points involved in the matter Government think that the proposals of the Railway Secretary are more practical than the ruling in the Mysore Municipal Account Manual and they are accordingly pleased to commend the same to the Municipal Councils for adoption The exact arrangement to be adopted in each station should be decided upon by the President of the Municipal Council concerned and the Traffic Manager in mutual consultation

A V RAMANATHAN
Secy to Govt Rev Dept (in charge)

To—The President City Municipal Council Mysore
The President City Municipal Council Bangalore
The Deputy Commissioners of Districts
The Comptroller Mysore Government
The Secretary to Government for Railways
The Auditor Mysore Railways

Exd —A M K

W D 178—GPB 500—8-8-22